

**Re: Lehman Brothers Holdings Inc.
Debtor Name: Lehman Re LTD
Chapter 11 Case# 08-13555 (JMP)
Claim#10424, Docket #21213
for A. M. Best Company Inc.
Our Account#9767600
Our Invoice#2223440 dated 7/2/2008**

EXHIBIT 12:

A. M. BEST'S PROOF OF CLAIM OMITTING DEBTOR INFO

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	THIS SPACE IS FOR COURT USE ONLY	
Name of Debtor Against Which Claim is Held			
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)			
A.M. Best Company, Inc. Ambest Road Oldwick, NJ 08858			
908-439-2200 ext. 5840			
Telephone number:		Email Address:	
Name and address where payment should be sent (if different from above)			
Telephone number:		Email Address:	
<p>1. Amount of Claim as of Date Case Filed: \$ <u>150,000.00</u> If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9), complete Item 6. <input type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract.* <input type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.*</p> <p>*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO http://www.lehman-claims.com AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.</p> <p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on http://www.lehman-claims.com if claim is based on a Derivative Contract or Guarantee.</p>			
2. Basis for Claim: <u>Services performed</u> (See instruction #2 on reverse side.)			
3. Last four digits of any number by which creditor identifies debtor: <u>6600</u> 3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.)			
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ <u>150,000.00</u>			
6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9): \$ _____ (See instruction #6 on reverse side.)			
7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:			
Date: <u>5/31/09</u>		Signature: <u>Mudwana Dhillon</u> The person filing this claim must sign. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number, if different from the notice address above. Attach copy of power of attorney, if any.	
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			



A.M. BEST COMPANY, INC.

FOR INQUIRIES AND CORRESPONDENCE

ONLY:

Ambest Road, Oldwick, New Jersey 08858-0700
(908) 439-2200 FAX (908) 439-3697
FED ID # 13-4955140

BILL TO:

MICHAEL GELBAND, PRESIDENT
LEHMAN RE LIMITED
HM 68
HAMILTON HM AX
BERMUDA

INVOICE

TERMS: Net 30 Days

All Past Due Invoices are subject to a FINANCE CHARGE
of 1.5% per month which is equivalent to an ANNUAL
PERCENTAGE RATE OF 18%.

ORDERED BY (If different than BILL TO):

ACCOUNT NUMBER	97676600
ORDER NUMBER	480359
P.O./REFERENCE	86949
INVOICE DATE	7/2/08
INVOICE NUMBER	2223440

REPRINT 12/23/2008

SEE REVERSE SIDE FOR IMPORTANT INFORMATION CONCERNING A.M. BEST POLICIES.

QTY	PRODUCT CODE	DESCRIPTION / SHIP TO NAME
1	002100908	2008 BEST'S RATING SVC FEE - L/H FSR - ANNUAL

DELIVERY CHARGES	UNIT PRICE	DISCOUNT %	AMOUNT	PRODUCT AMOUNT
			150,000.00	150,000.00

TOTAL PRODUCT AMOUNT	\$150,000.00
TOTAL DELIVERY CHARGES	\$0.00
TOTAL SALES TAX	\$0.00
PREPAYMENT	\$0.00
TOTAL AMOUNT DUE	\$150,000.00

PLEASE REMIT PAYMENT IN U.S. FUNDS ON A U.S. BANK OR VIA WIRE TRANSFER (SEE BILLING POLICY #2 ON BACK). CUSTOMERS LOCATED OUTSIDE OF THE U.S. TERRITORIES WILL BE CONSIDERED THE IMPORTER OF THE SHIPPED GOODS AND HENCE MAY BE LIABLE FOR ANY APPLICABLE TAX AND CUSTOM DUTY CHARGES INCURRED.

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PLEASE DETACH AND RETURN THIS INVOICE REMITTANCE WITH YOUR PAYMENT

IF YOU WISH TO PAY BY CREDIT CARD, COMPLETE BELOW

☐ VISA
☐ MASTERCARD
☐ DISCOVER
☐ AMERICAN EXPRESS

ACCOUNT NUMBER

PRINT NAME

EXP. DATE

SIGNATURE (REQUIRED)

DATE

MAKE CHECK PAYABLE AND REMIT TO:

A. M. BEST COMPANY INC.
P.O. BOX 82806
PHILADELPHIA, PA 19182-8806



ACCOUNT NUMBER	97676600
ORDER NUMBER	480359
INVOICE NUMBER	2223440
INVOICE DATE	7/2/08
DUE DATE	8/1/08
AMOUNT DUE	\$150,000.00

CHECK HERE FOR NAME OR ADDRESS CHANGES (SEE BACK)
FOR WIRE TRANSFER (SEE BILLING POLICIES #2 ON BACK)

INVOICE